

REG-45-005 PROCESSING OF HOMESTEAD EXEMPTION APPLICATIONS

005.01 The county assessor shall examine all homestead exemption applications and shall determine if all qualifications for exemption have been met, except for the income standard. If all qualifications for exemption have been met, except the income standard, the county assessor shall approve, sign the form, and forward the appropriate copy with a copy of the certification of disability status as required to the Tax Commissioner by May 1. If the assessor finds that any application should be disapproved by reason of its failure to conform to law, including the failure to timely file as set out in Reg-45-004.01 and Reg-45-004.04, he or she shall mark it disapproved and state thereon the reason for such disapproval. Disapproved applications shall not be forwarded to the Tax Commissioner. When the county assessor disapproves any exemption for any reason, either in the year of application or in any subsequent year, written notice of the action shall be mailed to the applicant at the address shown on the exemption application or certification of status. The notice shall be mailed no later than the fourth Monday in April, except in cases of a change in ownership or occupancy from January 1 through August 15, or other cases when the homestead exemption should not be granted, in which case the notice shall be sent within a reasonable time. The notice shall be on forms prescribed by the Tax Commissioner.

Within thirty days from receipt of such rejection notice, the applicant may file a written complaint with the county clerk to obtain a hearing before the county board of equalization. The complaint shall specify the grievances and the pertinent facts in ordinary language. The applicant may appeal the finding of the board in the same manner as appeals on questions of valuation of property. For more information, see Real Property Regulations, Chapter 40.

005.02 The Tax Commissioner shall examine the exemption applications received from the county assessor for the purpose of determining if the applicants meet the required income standards. The Tax Commissioner shall certify to the county assessor of each county those claimants who qualify or fail to qualify for that year by August 15. In any case where the Tax Commissioner disapproves or reduces an exemption application, written notice of the action shall be mailed to the applicant. The Tax Commissioner may, at any time, review all other information in order to determine whether the application should be accepted. An applicant whose exemption is disapproved or reduced by the Tax Commissioner may obtain a hearing before the Tax Commissioner by filing a written protest with the Tax Commissioner within thirty days of receipt of the notice of disapproval or reduction. The petition shall state the amount in controversy, issues involved, name and address of the applicant, and the relief demanded. The hearing shall be conducted in accordance with the Administrative Procedures Act.

005.03 No claimant shall be allowed more than one homestead exemption per year. The homestead exemption to be allowed is that homestead exemption which gives the highest exemption. If an application for homestead exemption is disapproved and the applicant would qualify for any other exemption, the disapproved application shall be treated as an application for the next highest homestead exemption for which the applicant is qualified. For purposes of this regulation, a reduction in the amount of homestead exemption shall be considered a disapproval.

When a disapproved application is treated as an application for the next highest homestead exemption for which the applicant is qualified, the county assessor shall notify the applicant of any additional statements or information needed to complete the application. The county assessor shall accept such additional statements or information for a reasonable time after such notification.

(Sections 77-3516 and 77-3517, R.S.Supp., 1992, and section 77-3529, R.R.S. 1943. January 24, 1993.)